### BILL HARRIS MASONRY (Employer No. 12024)

### AGREED-UPON PROCEDURES

January 1, 2000 to February 29, 2004

Exhibit B



Crowe Chizek and Company LLC Member Horwath International

### INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Board of Trustees Laborer's Pension and Welfare Funds Westchester, Illinois

We have performed the procedures described in the schedule of procedures included in the engagement letter dated February 11, 2002 with the Laborer's Pension and Welfare Funds ("the Funds") to Bill Harris Masonry ("the Employer") for the period January 1, 2000 to February 29, 2004. These procedures, which were agreed to by the Funds, were performed solely to assist the Funds in determining the accuracy of the Employer's contributions to the Funds. The accuracy of the contributions is the responsibility of the Employer's management. This engagement to apply agreed-upon procedures was performed in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of the parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures either for the purpose for which this report has been requested or for any other purpose.

Exceptions resulting from the above procedures are described in the accompanying schedules.

We were not engaged to, and did not perform an examination, the objective of which would be the expression of an opinion on the specified elements, accounts, or items. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the Board of Trustees and management of the Funds and is not intended to be and should not be used by anyone other than these specified parties.

Crowe Chitek and Company LLC

Oak Brook, Illinois March 9, 2004

Laborers' District Council

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## Laborers' District Council

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Jim Reistab 3/9/2004 (708) 599-5650	Brandon Jeffers
Person Contacted - Date of Contact - Telephone -	Auditor -
Bill Harris Masonry 12024 3/9/2004	+00-202-000-11
Employer Name - Employer - Date of Audit - Audit Pariod -	

Laborers' District Council
Reconciliation Between Actual and Gross Wages

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- Jim Reistab	(708) 599-5650
3/9/2004	Brandon Jeffers
Person Contacted - Date of Contact -	Telephone • Auditor •
Bill Harris Masonry	7/3/2004
12024	1/1/2000 - 2/29/2004
Employer Name -	Audit Period -

## Laborers' District Council Reconciliation Between Actual and Reported Hours

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# Laborers' District Council Reconciliation Between Actual and Reported Hours - Ancillary

Aug         Sep         Oct         Mov         Dec         Jan         Feb         Mar         Apr         May         Total           152.00         152.00         152.00         152.00         152.00         152.00           304.00         160.56         180.56         180.56         180.56           180.56         180.56         180.56         180.56						2001						2000			
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Note: The pension fund was underpaid by \$180.56 in September 2001. We were unable to determine which individuals(s) the underpayment affected and therefore presented the hours for all laborers in September 2001.

Jim Reistab 3/9/2004 (708) 599-5650 Brandon Jeffers
acted - Ji act - 3/ (7 Bi
Bill Harris Masonry 12024 3/9/2004 1/1/2000 - 2/29/2004
Employer Name - Employer - Date of Audit - Audit Period -

## Laborers' District Council Reconciliation Between Actual and Gross Wages

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	Person Contacted - Jim Relstab	Date of Contact - 03/09/04		-0	Auditor : Drandon Jeners
F	The state of the s	Employer - 12024	Date of Audit - 3/9/2004	Audit Period - 1/1/2000 - 2/29/2004	